

Kwazulu-Natal: Nongoma(KZN265) - Table A1 Budget Summary for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
<b>R thousands</b>										
<b>Financial Performance</b>										
Property rates	-	1 287	3 985	4 609	2 949	2 949	3 028	4 541	4 787	5 045
Service charges	-	572	451	(964)	696	696	646	1 004	1 063	1 063
Investment revenue	-	-	266	258	385	385	-	626	1 154	1 354
Transfers recognised - operational	-	31 588	43 691	51 931	55 207	55 207	-	66 026	72 237	77 422
Other own revenue	-	1 187	2 192	2 653	1 416	1 416	1 254	3 539	3 733	3 997
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	34 633	50 584	58 487	60 653	60 653	4 928	75 736	82 975	88 881
Employee costs	-	15 164	17 786	19 303	19 303	19 303	25 644	26 762	28 389	30 115
Remuneration of councillors	-	6 603	8 087	8 529	8 529	8 529	7 456	11 147	11 825	12 544
Depreciation & asset impairment	-	-	3 180	4 948	2 130	2 130	-	3 129	4 224	4 541
Finance charges	-	-	470	484	124	124	-	1 190	1 184	856
Materials and bulk purchases	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	11 520	-	-	-	-	3 405	-	-	-
Other expenditure	-	8 851	23 198	19 355	29 013	29 013	34 863	35 011	36 825	38 823
<b>Total Expenditure</b>	-	42 138	52 721	52 618	59 098	59 098	71 368	77 239	82 446	86 878
<b>Surplus/(Deficit)</b>	-	(7 505)	(2 137)	5 868	1 555	1 555	(66 440)	(1 503)	528	2 003
Transfers recognised - capital	-	11 382	11 496	-	-	-	9 000	32 165	71 052	40 197
Contributions recognised - capital & contributed assets	-	795	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	4 671	9 359	5 868	1 555	1 555	(57 440)	30 662	71 581	42 200
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	-	4 671	9 359	5 868	1 555	1 555	(57 440)	30 662	71 581	42 200
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	70	12 350	11 392	38 710	51 885	51 885	34 373	51 834	72 352	40 987
Transfers recognised - capital	70	11 520	-	32 351	43 838	43 838	1 859	32 165	71 052	40 197
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	1 930	4 800	4 800	-	17 800	-	-
Internally generated funds	-	830	-	4 429	3 247	3 247	-	1 870	1 300	790
<b>Total sources of capital funds</b>	70	12 350	-	38 710	51 885	51 885	1 859	51 834	72 352	40 987
<b>Financial position</b>										
Total current assets	-	9 301	21 566	22 882	18 411	18 411	286 535	18 648	26 764	29 142
Total non current assets	-	35 943	55 724	86 320	108 972	108 972	853 565	148 707	217 863	253 520
Total current liabilities	-	16 515	15 004	4 103	8 529	8 529	112 000	9 709	14 824	10 945
Total non current liabilities	-	769	5 445	19 324	11 866	11 866	65 463	24 750	25 328	25 041
Community wealth/Equity	-	27 959	56 840	85 774	106 988	106 988	962 637	132 895	204 476	246 675
<b>Cash flows</b>										
Net cash from (used) operating	-	15 722	9 497	52 458	52 996	52 996	(6 098)	36 229	83 916	44 916
Net cash from (used) investing	-	(9 456)	1 003	(32 351)	(58 081)	(58 081)	(27 963)	(47 735)	(73 381)	(40 197)
Net cash from (used) financing	-	760	(471)	-	4 157	4 157	-	12 545	(549)	(1 650)
<b>Cash/cash equivalents at the year end</b>	-	7 026	9 434	23 624	8 505	8 505	(34 433)	10 923	20 909	23 977
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	-	(595)	8 976	16 574	8 505	8 505	90 467	10 923	20 909	23 978
Application of cash and investments	11 210	8 606	8 387	5 189	(2 863)	(2 863)	(49 108)	3 850	15 314	8 691
<b>Balance - surplus (shortfall)</b>	(11 210)	(9 201)	589	11 385	11 368	11 368	139 575	7 072	5 595	15 286
<b>Asset management</b>										
Asset register summary (WDV)	70	12 350	11 392	38 710	51 885	51 885	34 373	148 685	217 863	253 520
Depreciation & asset impairment	-	-	3 180	4 948	2 130	2 130	-	3 129	4 224	4 541
Renewal of Existing Assets	-	-	736	3 254	-	-	3 405	1 643	650	750
Repairs and Maintenance	380	430	841	4 881	4 881	4 881	2 627	6 303	6 637	7 002
<b>Free services</b>										
Cost of Free Basic Services provided	-	-	-	6	6	6	6	67	123	185
Revenue cost of free services provided	1	1	3	2	2	2	2	0	0	0
<b>Households below minimum service level</b>										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	18	19	20	20	21	21	21	21	21	22
Energy:	20	21	22	22	23	23	23	23	24	24
Refuse:	35	37	38	39	40	40	40	41	42	43

Kwazulu-Natal: Nongoma(KZN265) - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification) for 4th Quarter ended 30 June 2011 (Published)

Standard Classification Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Standard</b>										
<i>Governance and Administration</i>		-	45 608	60 867	55 786	59 189	59 189	70 995	78 543	84 010
Executive & Council			44 833							
Budget & Treasury Office			3	60 867	55 786	59 189	59 189	70 995	78 543	84 010
Corporate Services			772							
<i>Community and Public Safety</i>		-	-	750	1 963	726	726	1 116	1 175	1 495
Community & Social Services				1	1	1	1	330	347	622
Sport And Recreation										
Public Safety				749	1 962	725	725	786	828	873
Housing										
Health										
<i>Economic and Environmental Services</i>		-	628	12	42	42	42	34 755	73 216	42 480
Planning and Development			12	12	42	42	42	32 745	71 099	40 247
Road Transport			616					2 010	2 117	2 233
Environmental Protection										
<i>Trading Services</i>		-	573	451	696	696	696	1 004	1 063	1 063
Electricity										
Water										
Waste Water Management										
Waste Management			573	451	696	696	696	1 004	1 063	1 063
<i>Other</i>	4							30	30	30
<b>Total Revenue - Standard</b>	2	-	46 809	62 080	58 487	60 653	60 653	107 901	154 027	129 078
<b>Expenditure - Standard</b>										
<i>Governance and Administration</i>		-	23 487	38 771	35 006	40 396	40 396	46 655	50 122	52 681
Executive & Council			10 457	13 006	23 118	15 701	15 701	14 655	15 529	16 459
Budget & Treasury Office			6 325	16 217	11 888	15 002	15 002	16 671	18 400	19 097
Corporate Services			6 704	9 549		9 693	9 693	15 328	16 193	17 125
<i>Community and Public Safety</i>		-	36	2 320	3 217	3 217	3 217	11 179	11 814	12 497
Community & Social Services			36	291	874	874	874	7 134	7 527	7 953
Sport And Recreation										
Public Safety				2 029	2 343	2 343	2 343	4 045	4 287	4 545
Housing										
Health										
<i>Economic and Environmental Services</i>		-	15 707	2 922	6 361	6 361	6 361	10 539	11 137	11 780
Planning and Development			13 909	2 653	3 259	3 259	3 259	8 157	8 619	9 116
Road Transport			1 798	269	3 102	3 102	3 102	2 382	2 518	2 664
Environmental Protection										
<i>Trading Services</i>		-	2 908	8 708	8 035	9 125	9 125	7 524	7 960	8 426
Electricity										
Water										
Waste Water Management										
Waste Management			2 908	8 708	8 035	9 125	9 125	7 524	7 960	8 426
<i>Other</i>	4							1 341	1 414	1 493
<b>Total Expenditure - Standard</b>	3	-	42 138	52 721	52 618	59 098	59 098	77 239	82 446	86 878
<b>Surplus/(Deficit) for the year</b>		-	4 671	9 359	5 868	1 555	1 555	30 662	71 581	42 200

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

Kwazulu-Natal: Nongoma(KZN265) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

KwaZulu-Natal, Non-gonana(R212205) - Table A4 Budgeted Financial Performance (Revenue and Expenditure) for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/20)											
Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
R thousands	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
<b>Revenue By Source</b>											
Property rates	2	-	1 053	3 594	4 276	2 617	2 617	2 891	4 193	4 420	4 658
Property rates - penalties and collection charges		-	234	391	332	332	332	137	348	367	387
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	84	-	-	-
Service charges - refuse revenue	2	-	572	451	696	696	696	563	1 004	1 063	1 063
Service charges - other		-	-	-	(1 660)	-	-	-	-	-	-
Rental of facilities and equipment		-	-	120	136	136	136	-	154	164	173
Interest earned - external investments		-	-	266	258	385	385	-	626	1 154	1 354
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		-	29	25	16	21	21	30	-	-	-
Licences and permits		-	583	724	1 891	650	650	755	2 796	2 944	3 106
Agency services		-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational		-	31 588	43 691	51 931	55 207	55 207	-	66 026	72 237	77 422
Other own revenue	2	-	574	1 323	610	610	610	469	590	625	717
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Revenue (excl. capital transfers and contributions)		-	34 633	50 584	58 487	60 653	60 653	4 928	75 736	82 975	88 881
<b>Expenditure By Type</b>											
Employee related costs	2	-	15 164	17 786	19 303	19 303	19 303	25 644	26 762	28 389	30 115
Remuneration of councillors		-	6 603	8 087	8 529	8 529	8 529	7 456	11 147	11 825	12 544
Debt impairment	3	-	-	3 549	-	(366)	(366)	-	270	243	228
Depreciation and asset impairment	2	-	-	3 180	4 948	2 130	2 130	-	3 129	4 224	4 541
Finance charges		-	-	470	484	124	124	-	1 190	1 184	856
Bulk purchases	2	-	-	-	-	-	-	-	-	-	-
Other Materials	8	-	-	-	-	-	-	-	-	-	-
Contract services		-	-	1 692	338	3 071	3 071	-	3 757	3 956	4 174
Transfers and grants		-	11 520	-	-	-	-	3 405	-	-	-
Other expenditure	4,5	-	8 851	17 957	19 017	26 308	26 308	34 863	30 984	32 626	34 421
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Expenditure		-	42 138	52 721	52 618	59 098	59 098	71 368	77 239	82 446	86 878
<b>Surplus/(Deficit)</b>											
Transfers recognised - capital		-	11 382	11 496	-	-	-	9 000	32 165	71 052	40 197
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	795	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		-	4 671	9 359	5 868	1 555	1 555	(57 440)	30 662	71 581	42 200
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	4 671	9 359	5 868	1 555	1 555	(57 440)	30 662	71 581	42 200
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	4 671	9 359	5 868	1 555	1 555	(57 440)	30 662	71 581	42 200
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		-	4 671	9 359	5 868	1 555	1 555	(57 440)	30 662	71 581	42 200

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item: e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development: e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Kwazulu-Natal: Nongoma(KZN265) - Table A5 Budgeted capital Expenditure by Standard Classification and Funding for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
<b>R thousands</b>	<b>1</b>										
<b>Capital Expenditure - Standard</b>											
<i>Governance and Administration</i>		70	4 614	1 448	1 238	1 695	1 695	991	14 874	1 250	790
Executive & Council		70	2 493	419		14	14		85		
Budget & Treasury Office			2 122	472	350	1 106	1 106		153	600	290
Corporate Services				557	888	575	575	991	14 636	650	500
<i>Community and Public Safety</i>		-	7 693	61	2 775	2 500	2 500	-	-	-	-
Community & Social Services			7 693	18							
Sport And Recreation											
Public Safety				42	2 775	2 500	2 500				
Housing											
Health											
<i>Economic and Environmental Services</i>		-	8	9 883	33 072	45 466	45 466	33 382	35 430	71 102	40 197
Planning and Development			8	9 883	33 072	29 005	29 005	33 382	32 230	71 102	40 197
Road Transport						16 461	16 461		3 200		
Environmental Protection											
<i>Trading Services</i>		-	35	-	1 625	2 225	2 225	-	1 531	-	-
Electricity											
Water											
Waste Water Management											
Waste Management			35		1 625	2 225	2 225		1 531		
<i>Other</i>											
<b>Total Capital Expenditure - Standard</b>	<b>3</b>	<b>70</b>	<b>12 350</b>	<b>11 392</b>	<b>38 710</b>	<b>51 885</b>	<b>51 885</b>	<b>34 373</b>	<b>51 834</b>	<b>72 352</b>	<b>40 987</b>
<b>Funded by:</b>											
National Government		70	11 520		32 351	43 838	43 838	1 859	32 165	71 052	40 197
Provincial Government											
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	70	11 520	-	32 351	43 838	43 838	1 859	32 165	71 052	40 197
Public contributions and donations	5										
Borrowing	6				1 930	4 800	4 800		17 800		
Internally generated funds			830		4 429	3 247	3 247		1 870	1 300	790
<b>Total Capital Funding</b>	<b>7</b>	<b>70</b>	<b>12 350</b>	<b>-</b>	<b>38 710</b>	<b>51 885</b>	<b>51 885</b>	<b>1 859</b>	<b>51 834</b>	<b>72 352</b>	<b>40 987</b>

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

Kwazulu-Natal: Nongoma(KZN265) - Table A6 Budgeted Financial Position for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands											
ASSETS											
Current assets											
Cash	1			9 434	7 722	8 505	8 505	97 427	10 305	20 255	23 284
Call investment deposits					8 853				617	655	694
Consumer debtors	1		9 301	4 496	6 308	4 002	4 002	65 604	4 367	4 695	5 005
Other debtors				7 636		5 903	5 903	123 504	3 358	1 160	160
Current portion of long-term receivables											
Inventory	2										
Total current assets		-	9 301	21 566	22 882	18 411	18 411	286 535	18 648	26 764	29 142
Non current assets											
Long-term receivables	3			54		54	54	518			
Investments			577						22		
Investment property											
Investment in Associate											
Property, plant and equipment			35 366	55 645	86 320	108 057	108 057	851 065	147 922	217 198	252 953
Agricultural											
Biological											
Intangible				25		861	861	1 982	763	665	567
Other non-current assets											
Total non current assets		-	35 943	55 724	86 320	108 972	108 972	853 565	148 707	217 863	253 520
TOTAL ASSETS		-	45 243	77 290	109 202	127 383	127 383	1 140 100	167 355	244 628	282 661
LIABILITIES											
Current liabilities											
Bank overdraft	1		1 172	458				6 960			
Borrowing	4		465		2 051	614	614	2 565	1 503	1 669	1 669
Consumer deposits			5		5						
Trade and other payables	4		12 826	13 297		7 915	7 915	71 281	8 207	13 156	9 276
Provisions			2 047	1 249	2 047			31 195			
Total current liabilities		-	16 515	15 004	4 103	8 529	8 529	112 000	9 709	14 824	10 945
Non current liabilities											
Borrowing			769	305	6 003	4 305	4 305	3 617	15 963	15 247	13 598
Provisions				5 140	13 321	7 560	7 560	61 846	8 788	10 080	11 444
Total non current liabilities		-	769	5 445	19 324	11 866	11 866	65 463	24 750	25 328	25 041
TOTAL LIABILITIES		-	17 284	20 449	23 427	20 395	20 395	177 463	34 460	40 152	35 986
NET ASSETS	5	-	27 959	56 840	85 774	106 988	106 988	962 637	132 895	204 476	246 675
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)	4		(3 255)	56 840	8 410	106 988	106 988	962 637	132 895	204 476	246 675
Reserves			31 215		77 364						
Minorities interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	-	27 959	56 840	85 774	106 988	106 988	962 637	132 895	204 476	246 675

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

Kwazulu-Natal: Nongoma(KZN265) - Table A7 Budgeted Cash Flows for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other			20 275	3 402	13 998	14 550	14 550	4 881	10 995	11 211	10 567
Government - operating	1		25 892	43 691	84 282	54 392	54 392	59 908	66 026	72 237	77 422
Government - capital	1			11 496		45 216	45 216		30 868	75 373	36 769
Interest				266		385	385		626	1 154	1 354
Dividends											
Payments											
Suppliers and employees			(21 766)	(48 887)	(45 822)	(61 422)	(61 422)	(26 347)	(71 095)	(74 875)	(80 340)
Finance charges			(8 678)	(470)		(124)	(124)	(44 540)	(1 190)	(1 184)	(856)
Transfers and grants	1										
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	15 722	9 497	52 458	52 996	52 996	(6 098)	36 229	83 916	44 916
CASH FLOW FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE											
Decrease in non-current debtors				(54)							
Decrease in other non-current receivables				(2 010)							
Decrease (increase) in non-current investments				14 460					33	22	
Payments											
Capital assets			(9 456)	(11 392)	(32 351)	(58 081)	(58 081)	(27 963)	(47 768)	(73 403)	(40 197)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(9 456)	1 003	(32 351)	(58 081)	(58 081)	(27 963)	(47 735)	(73 381)	(40 197)
CASH FLOW FROM FINANCING ACTIVITIES											
Receipts											
Short term loans			760								
Borrowing long term/refinancing				(471)		4 924	4 924		15 216	1 957	856
Increase (decrease) in consumer deposits											
Payments											
Repayment of borrowing						(768)	(768)		(2 671)	(2 506)	(2 506)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	760	(471)	-	4 157	4 157	-	12 545	(549)	(1 650)
NET INCREASE/(DECREASE) IN CASH HELD		-	7 026	10 028	20 107	(929)	(929)	(34 062)	1 039	9 986	3 069
Cash/cash equivalents at the year begin:	2			(595)	3 518	9 434	9 434	(371)	9 883	10 923	20 909
Cash/cash equivalents at the year end:	2		7 026	9 434	23 624	8 505	8 505	(34 433)	10 923	20 909	23 977

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

[illegible]

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to 'Budgeted Financial Position' (written down value)
6. Donated/contributed and assets funded by finance leases to be allocated to the respective category
7. Including repairs and maintenance to agricultural, biological and intangible assets

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
<b>R thousands</b>										
<b>Household service targets</b>	1									
<b>Water:</b>										
Piped water inside dwelling		1	1	1	1	1	1	1	1	1
Piped water inside yard (but not in dwelling)		2	2	2	2	2	2	2	2	2
Using public tap (at least min.service level)	2	4	5	5	5	5	5	5	5	5
Other water supply (at least min.service level)	4	28	29	31	31	32	32	33	33	34
<i>Minimum Service Level and Above sub-total</i>		35	37	39	40	40	40	41	42	43
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	35	37	39	40	40	40	41	42	43
<b>Sanitation/sewerage:</b>										
Flush toilet (connected to sewerage)		0	0	0	0	0	0	0	1	1
Flush toilet (with septic tank)		0	0	0	0	0	0	0	0	0
Chemical toilet		9	9	10	10	10	10	11	11	11
Pit toilet (ventilated)		8	8	9	9	9	9	9	9	9
Other toilet provisions (> min.service level)										
<i>Minimum Service Level and Above sub-total</i>		17	18	19	20	20	20	20	21	21
Bucket toilet		0	0	0	0	0	0	0	0	0
Other toilet provisions (< min.service level)										
No toilet provisions		18	19	20	20	21	21	21	21	22
<i>Below Minimum Service Level sub-total</i>		18	19	20	20	21	21	21	21	22
<b>Total number of households</b>	5	35	37	39	40	41	41	41	42	43
<b>Energy:</b>										
Electricity (at least min.service level)		8	8	8	9	9	9	9	9	9
Electricity - prepaid (min.service level)		8	8	9	9	9	9	9	9	9
<i>Minimum Service Level and Above sub-total</i>		16	16	17	17	18	18	18	18	19
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)		20	21	22	22	23	23	23	24	24
Other energy sources										
<i>Below Minimum Service Level sub-total</i>		20	21	22	22	23	23	23	24	24
<b>Total number of households</b>	5	35	37	39	40	40	40	41	42	43
<b>Refuse:</b>										
Removed at least once a week		0	0	0	0	0	0	0	0	0
<i>Minimum Service Level and Above sub-total</i>		0	0	0	0	0	0	0	0	0
Removed less frequently than once a week		0	0	0	0	0	0	0	0	0
Using communal refuse dump										
Using own refuse dump		32	33	35	36	36	36	37	38	38
Other rubbish disposal		3	3	3	3	3	3	3	3	3
No rubbish disposal		0	0	0	0	0	0	0	0	0
<i>Below Minimum Service Level sub-total</i>		35	37	38	39	40	40	41	42	43
<b>Total number of households</b>	5	35	37	39	40	41	41	41	42	43
<b>Households receiving Free Basic Service:</b>	7									
Water (6 kilolitres per household per month)										
Sanitation (free minimum level service)										
Electricity/other energy (50kwh per household per month)					0	0	0	0	0	0
Refuse (removed at least once a week)										
<b>Cost of Free Basic Services provided:</b>	8									
Water (6 kilolitres per household per month)										
Sanitation (free sanitation service)										
Electricity/other energy (50kwh per household per month)					6	6	6	67	123	185
Refuse (removed once a week)										
<b>Total cost of FBS provided (minimum social package)</b>		-	-	-	6	6	6	67	123	185
<b>Highest level of free service provided:</b>										
Property rates (value threshold)					15 000	15 000	15 000	15 000	15 000	15 000
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)					50	50	50	50	50	50
Refuse (average litres per week)										
<b>Revenue cost of free services provided:</b>	9									
Property rates (R15 000 threshold rebate)					0	0	0	0	0	0
Property rates (other exemptions, reductions and rebates)		1	1	3	2	2	2	0	0	0
Water										
Sanitation										
Electricity/other energy										
Refuse										
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
<b>Total revenue cost of free services provided (total social package)</b>	6	1	1	3	2	2	2	0	0	0

## References

1. Include services provided by another entity: e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)



Kwazulu-Natal: Nongoma(KZN265) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	MFMA	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands	Section											
<b>Funding measures</b>												
Cash/cash equivalents at the year end - R'000	18(1)b	1	–	7 026	9 434	23 624	8 505	8 505	(34 433)	10 923	20 909	23 977
Cash + investments at the yr end less applications - R'000	18(1)b	2	(11 210)	(9 201)	589	11 385	11 368	11 368	139 575	7 072	5 595	15 286
Cash year end/monthly employee/supplier payments	18(1)b	3	–	2.5	3.6	9.9	3.3	3.3	(11.3)	3.0	5.5	6.0
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	–	4 671	9 359	8 316	1 555	1 555	(57 440)	30 662	71 581	42 200
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	(6.0%)	(6.0%)	(27.2%)	(319.8%)	(178.2%)	(6.0%)	(13.1%)	38.3%	(0.1%)	(6.0%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	0.0%	164.2%	35.2%	128.9%	243.5%	243.5%	3%	104.7%	97.5%	97.7%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	0.0%	77.9%	0.0%	(9.7%)	(9.7%)	0.0%	4.7%	4.0%	3.6%
Capital payments % of capital expenditure	18(1)c;19	8	0.0%	76.6%	100.0%	83.6%	111.9%	111.9%	81.4%	92.2%	101.5%	98.1%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	(4.1%)	0.0%	61.2%	61.2%	0.0%	77.4%	150.5%	108.5%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	0.0%	0.0%	30.4%	(48.0%)	57.0%	0.0%	1809.1%	(95.9%)	(24.2%)	(11.8%)
Long term receivables % change - incr(decr)	18(1)a	12	0.0%	0.0%	0.0%	(100.0%)	0.0%	0.0%	851.2%	(100.0%)	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.0%	0.0%	0.0%	5.7%	4.5%	4.5%	0.0%	4.3%	3.1%	2.8%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	6.5%	8.4%	0.0%	0.0%	9.9%	3.2%	0.9%	1.8%

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct cash and investment applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in debt impairment (doubtful debt) provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

## Kwazulu-Natal: Nongoma(KZN265) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

[illegible]Trend

Kwazulu-Natal: Nongoma(KZN265) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	MFMA	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands		Section										
Change in consumer debtors (current and non-current)			9 692	9 301	2 886	(5 879)	(2 227)	(2 227)	177 439	1 417	(1 870)	(691)

Kwazulu-Natal: Nongoma(KZN265) - Table SA34a Capital Expenditure on New Assets by Asset Class for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description		Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousands			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Capital Expenditure on new assets by Asset Class/Sub-class											
Infrastructure			70	2 119	-	15 000	32 887	32 887	22 899	46 231	27 718
Infrastructure - Road Transport			-	2 119	-	15 000	32 887	32 887	13 899	37 231	18 718
Roads, Pavements, Bridges and Storm Water				2 119		15 000	32 887	32 887	13 899	37 231	18 718
Infrastructure - Electricity			56	-	-	-	-	-	-	-	-
Electricity Reticulation			17								
Street Lighting			39								
Infrastructure - Water			-	-	-	-	-	-	-	-	-
Water Reservoirs and Reticulation											
Infrastructure - Sanitation			-	-	-	-	-	-	-	-	-
Sewerage Purification and Reticulation											
Infrastructure - Other			14	-	-	-	-	-	9 000	9 000	9 000
Waste Management									9 000	9 000	9 000
Transportation											
Housing			14								
Gas											
Other											
Community			-	9 401	9 883	17 351	10 951	10 951	9 266	24 821	12 479
Parks and Gardens											
Sportfields				4 847	9 883		6 570	6 570	4 633	14 893	8 735
Community Halls				4 547		12 880	4 380	4 380	4 633	9 928	3 744
Libraries											
Recreational Facilities						4 471					
Security and Policing											
Buses											
Clinics											
Museums and Art Galleries											
Other				8							
Heritage Assets			-	-	-	-	-	-	-	-	-
Heritage Assets											
Investment properties			-	-	-	-	-	-	-	-	-
Investment properties											
Other Assets			-	830	773	3 105	8 047	8 047	18 027	650	40
General Vehicles						1 230	500	500			
Specialised Vehicles			-	-	-	1 200	1 800	1 800	-	-	-
Plant and Equipment				38		425	4 503	4 503	4 722	50	
Office Equipment				792	773	250	1 245	1 245	305	600	40
Abattoirs											
Markets											
Civic Land and Buildings									13 000		
Other Land and Buildings											
Other											
Agricultural Assets			-	-	-	-	-	-	-	-	-
Agricultural Assets											
Biological Assets			-	-	-	-	-	-	-	-	-
Biological Assets											
Intangibles			-	-	-	-	-	-	-	-	-
Intangibles											
Total Capital Expenditure on new assets		1	70	12 350	10 656	35 456	51 885	51 885	50 192	71 702	40 237
Specialised Vehicles											
Refuse			-	-	-	1 200	1 800	1 800	-	-	-
Fire						1 200	1 800	1 800			
Conservancy											
Ambulances											

References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Busses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

Kwazulu-Natal: Nongoma(KZN265) - Table SA34b Capital Expenditure on Renewal of Existing Assets by Asset Class for 4th Quarter ended 30 June 2011 (Published Figures as at 201

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands										
Capital Expenditure on Renewal of Existing Assets by Asset Class/Sub-class										
Infrastructure	2  <									

**References**

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Busses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

Kwazulu-Natal: Nongoma(KZN265) - Table SA34c Repairs and Maintenance Expenditure by Asset Class for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands										
Repairs and Maintenance Expenditure by Asset Class/Sub-class										
Infrastructure	2	-	-	-	3 000	3 000	3 000	1 100	1 158	1 222
Infrastructure - Road Transport		-	-	-	3 000	3 000	3 000	1 100	1 158	1 222
Roads, Pavements, Bridges and Storm Water					3 000	3 000	3 000	1 100	1 158	1 222
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Electricity Reticulation										
Street Lighting										
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Water Reservoirs and Reticulation										
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Sewerage Purification and Reticulation										
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management										
Transportation										
Housing	3									
Gas										
Other										
Community		-	-	-	-	-	-	-	-	-
Parks and Gardens	1									
Sportfields										
Community Halls										
Libraries										
Recreational Facilities										
Security and Policing										
Buses										
Clinics										
Museums and Art Galleries										
Other										
Heritage Assets		-	-	-	-	-	-	-	-	-
Heritage Assets										
Investment properties		-	-	-	-	-	-	-	-	-
Investment properties										
Other Assets		-	-	-	1 881	1 881	1 881	5 203	5 479	5 780
General Vehicles	10				572	572	572	1 300	1 369	1 444
Specialised Vehicles		-	-	-	-	-	-	-	-	-
Plant and Equipment					149	76	76	135	142	150
Office Equipment					39			150	158	167
Abattoirs										
Markets										
Civic Land and Buildings						1 233	1 233	118	124	131
Other Land and Buildings					1 120			3 500	3 686	3 888
Other										
Agricultural Assets			-	-	-	-	-	-	-	-
Agricultural Assets										
Biological Assets		-	-	-	-	-	-	-	-	-
Biological Assets										
Intangibles		-	-	-	-	-	-	-	-	-
Intangibles										
Total Repairs and Maintenance Expenditure	1	-	-	-	4 881	4 881	4 881	6 303	6 637	7 002
Specialised Vehicles		-	-	-	-	-	-	-	-	-
Refuse										
Fire										
Conservancy										
Ambulances										

## References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI Infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Busses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'